

FRIENDS OF CHICHESTER HOSPITALS

England & Wales · Charity number 225858

Details

Status Registered

Legal form Other

Registered 1963-04-05

Register [View on the Charity Commission register](#)

Contact

Address Friends Office
St Richard's Hospital
Spitalfield Lane
Chichester
West Sussex
PO19 6SE

Phone 01243831843

Email admin@friendsofchichesterhospitals.org.uk

Website www.friendsofchichesterhospitals.org.uk

Activities

Objects: TO ENCOURAGE THE INTEREST OF THE PUBLIC IN THE PATIENTS AND STAFF, AND TO SUPPORT THE WORK OF THE CHICHESTER HOSPITALS BY MEANS OF VOLUNTARY SERVICE.

Activities: The Friends provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service. Additional funds are raised from legacies, by fund raising activities and by a group of members who pay for life membership of ?50 or an Annual Subscription of ?10.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CHICHESTER AND DISTRICT
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£558,702	£337,168	£1,635,716	0
2023-09-30	£264,226	£366,829	-	-
2022-09-30	£473,776	£236,430	-	-
2021-09-30	£191,715	£166,768	-	-
2020-09-30	£282,730	£145,672	-	-

Trustees

Name	Role	Appointed
Richard Stephens	Chair	2018-12-03
ANGIE HOBSON		
Guy Jonathan Charles Harris		2026-04-27
JACQUELINE HEPWORTH		
JANE RAMAGE		
JONATHAN ROWDEN		
James Christopher Turner		2021-11-15
James Edward Meade Brotherton		2020-04-14
Linda Squires		2024-12-02
Lyndsey Gail Fraser		2021-10-18
MRS TRICIA ROBERTSON		
Margaret Gormley		2025-01-20
Maria Rees		2026-04-27
Matthew Barge		2022-06-08
Maxine Paula Reed		2023-04-24
Mrs Kate Smee		2016-06-01
Nicola Chapple		2025-01-20

FRIENDS OF CHICHESTER HOSPITALS

England & Wales - Charity number 225858

Accounts

Charity registration number 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Ramage
Mrs J Hepworth
Mr J Rowden
Mrs A Hobson
Mrs P Robertson
Mrs K Smee
Mr R Stephens
Mr J E M Brotherton
Mr J C Turner
Ms L G Fraser
Ms M P Reed
Mr M Barge
Ms N Chapple (Appointed 20 January 2025)
Ms M Gormley (Appointed 20 January 2025)
Ms L Squires (Appointed 2 December 2024)

Charity number

225858

Principal address

Friends Office
St Richard's Hospital
Spitalfields Lane
West Sussex
Chichester
PO19 6SE

Independent examiner

Claire Norwood BSc FCA ATII
Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

FRIENDS OF CHICHESTER HOSPITALS

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FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, and some older facilities such as Harold Kidd Unit ceased to provide care in autumn 2021, but Connolly House is still providing care and is one of the older units.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Significant activities

The Unique Selling Point of the Friends of Chichester Hospitals is that they are a fully voluntarily led and run Charity which keeps the overhead running costs to a minimum. This year's accounts verify this, and it is greatly appreciated by those who donate to us as they know that their gift is being used wisely.

Since the amalgamation of several hospitals, the University Hospitals Sussex Foundation Trust is now fully operational and has over 20,000 employees. The Friends liaise closely with the directors in charge of St Richard's which enables them to enhance the services they provide to support patients and staff.

There are 15 trustees and we have met regularly throughout the year. The trustees are ably assisted by two-part time assistants who run our office at St Richard's Hospital.

During the year various fundraising events were held including the annual Christmas collection organised by Rotary Clubs of Chichester around the Cross in Chichester. We visited several village fetes for collection purposes but also to raise the profile and visibility of the Friends. Several raffles have been held. As is our tradition, we gave a small present bag to each patient unfortunate enough to be staying in hospital over the Christmas period.

A fantastic black tie Casino Royale evening raised in excess of £11,000 and a Jazz Lunch in August raised a further £2,000.

The Friends shop, which is located on the ground floor in the outpatients at the hospital is growing month by month. The ward trolley round is proving extremely popular amongst patients and staff. In addition to selling its goods to the wards, the trolley raises the profile of the Friends around the hospital. The shop held regular free draws for staff, to thank them for their hard work and diligence and these are greatly appreciated. There is always a very colourful display in the shop window. Unlike most Friends shops ours is fully run by volunteers. It is managed by a team of three, two of whom are trustees. There are also over fifty volunteers giving their time willingly.

Our volunteers are the Friends' greatest asset, and without them we would not be in such a strong position or indeed operating at all.

We received many donations in memoriam directly and through funeral directors. Donations are also possible through our own website, the Just Giving website and the Charities Aid Foundation, and many of these are gift aided. However, by far the greatest source of our income was from legacies and our grateful thanks goes out to all those who remember us.

During the year we had one trustee resignation and one appointment strengthening the existing trustee team.

We must take this opportunity to thank all those who have helped the Friends of Chichester Hospitals during the year by giving so generously their time and donations to support this very worthwhile cause.

Achievements and performance

In the year to 30 September 2024 the Friends showed a surplus for the year of £221,534. This compares with a deficit for the previous year of £102,603.

This year the total incoming resources, after the costs of generating the funds, increased to £409,444 compared to £151,601 last year. As with most charities there are always ups and downs in the sources of our income. The increase in incoming resources is mainly due to an increase in our legacy income and an improvement in the Shop's trading results.

The Friends agreed to fund commitments this year of £177,589 compared with last year's commitments of £240,714.

The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2024

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Fundraising activities

The shop continues to generate profits for the Friends. This year the amount of profit generated by the Shop increased to £45,892 (up from £44,020 last year). The result for the year is a testament to the efforts made by the Shop volunteers. While turnover increased by £36,198 the costs involved in purchasing stock and the other overheads increased by £34,326.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so yet again we owe a big vote of thanks to all those who helped during the year.

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

Total reserves at the Balance Sheet date are £1,635,716 (2023: £1,414,182) of which £1,505,194 (2023: £1,364,310) are unrestricted and £130,522 (2023: £49,872) are restricted.

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

Plans for future periods

Future plans

2024 was the 75th anniversary of The Friends and special events will be planned throughout the year to mark this prestigious occasion up to April 2025.

We continue our good relationship with the Friends of the other hospitals in the trust, Brighton, Worthing, Haywards Heath, and Southlands. It must be noted that all Friends groups operate fully independently.

Our continued existence and the ability to meet the demands placed upon us depends on fund raising projects, legacies and memorial donations as well as the support of numerous volunteers who operate the friends shop in St Richard's hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors as well as funding vital medical equipment.

We are now building a group of volunteers to be known as *The Friends Support Team* to assist at fund raising functions on an ad hoc basis. Should you be interested please email admin@friendsofchichesterhospitals.org.uk

We look forward to continuing our good working relationship with St Richard's and local Mental Health services in the coming year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

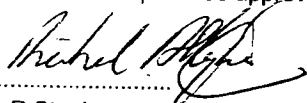
Mrs J Ramage	
Mrs J Hepworth	
Mr J Rowden	
Mrs A Hobson	
Mrs P Robertson	
Mrs K Smee	
Mr R Stephens	
Mr A M Keeling	(Resigned 20 January 2025)
Mr J E M Brotherton	
Mr J C Turner	
Ms L G Fraser	
Ms M P Reed	
Mr M Barge	
Ms S M Medlow	(Appointed 11 March 2024 and resigned 28 October 2024)
Ms N Chapple	(Appointed 20 January 2025)
Ms M Gormley	(Appointed 20 January 2025)
Ms L Squires	(Appointed 2 December 2024)

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.



Mr R Stephens
Trustee

Date: 28th July 2025

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

I report to the trustees on my examination of the financial statements of Friends of Chichester Hospitals (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

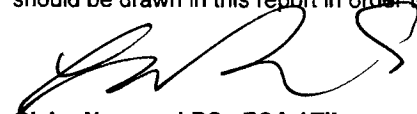
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Claire Norwood BSc FCA ATII

Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 29/7/25

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	293,554	35,650	329,204	93,150	-	93,150
Other trading activities	4	206,618	-	206,618	160,729	-	160,729
Investments	5	22,880	-	22,880	10,347	-	10,347
Total income		<u>523,052</u>	<u>35,650</u>	<u>558,702</u>	<u>264,226</u>	<u>-</u>	<u>264,226</u>
Expenditure on:							
Raising funds	6	149,258	-	149,258	112,625	-	112,625
Charitable activities	7	177,910	10,000	187,910	253,462	742	254,204
Total expenditure		<u>327,168</u>	<u>10,000</u>	<u>337,168</u>	<u>366,087</u>	<u>742</u>	<u>366,829</u>
Net income/(expenditure)		<u>195,884</u>	<u>25,650</u>	<u>221,534</u>	<u>(101,861)</u>	<u>(742)</u>	<u>(102,603)</u>
Transfers between funds	13	(55,000)	55,000	-	-	-	-
Net movement in funds		<u>140,884</u>	<u>80,650</u>	<u>221,534</u>	<u>(101,861)</u>	<u>(742)</u>	<u>(102,603)</u>
Reconciliation of funds:							
Fund balances at 1 October 2023		<u>1,364,310</u>	<u>49,872</u>	<u>1,414,182</u>	<u>1,466,171</u>	<u>50,614</u>	<u>1,516,785</u>
Fund balances at 30 September 2024		<u><u>1,505,194</u></u>	<u><u>130,522</u></u>	<u><u>1,635,716</u></u>	<u><u>1,364,310</u></u>	<u><u>49,872</u></u>	<u><u>1,414,182</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FRIENDS OF CHICHESTER HOSPITALS

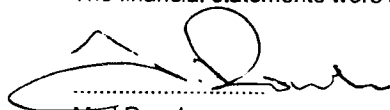
BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		8,477		9,216
Current assets					
Stocks	15	16,852		11,219	
Debtors	16	190,921		305,939	
Cash at bank and in hand		1,587,595		1,313,709	
		<u>1,795,368</u>		<u>1,630,867</u>	
Creditors: amounts falling due within one year	17				
		<u>168,129</u>		<u>225,901</u>	
Net current assets			<u>1,627,239</u>		<u>1,404,966</u>
Total assets less current liabilities			<u>1,635,716</u>		<u>1,414,182</u>
The funds of the charity					
Restricted income funds	18		130,522		49,872
Unrestricted funds			1,505,194		1,364,310
			<u>1,635,716</u>		<u>1,414,182</u>

The financial statements were approved by the trustees on

28th JULY 2025.



Mr J Rowden
Trustee



Mr R Stephens
Trustee

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		251,006		61,382
Investing activities					
Investment income received		22,880		10,347	
Net cash generated from investing activities			22,880		10,347
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			273,886		71,729
Cash and cash equivalents at beginning of year			1,313,709		1,241,980
Cash and cash equivalents at end of year			1,587,595		1,313,709

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freezers	25% on reducing balance
Shop fittings	25% on reducing balance and 10% on cost
Computers	33% on reducing balance
Trolleys	10% on reducing balance
Sculpture	None

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Memorial donations	2,105	-	2,105	6,903
Legacies receivable	269,078	35,000	304,078	58,968
Membership subscriptions and donations	22,371	650	23,021	27,279
	<u>293,554</u>	<u>35,650</u>	<u>329,204</u>	<u>93,150</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	192,572	156,374
Fundraising and events	14,046	4,355
Other trading activities	<u>206,618</u>	<u>160,729</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>22,880</u>	<u>10,347</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	2,578	271
<u>Trading costs</u>		
Opening stock	11,219	10,864
Purchases	140,994	105,946
Closing stock	(16,852)	(11,219)
Insurance	1,496	1,338
Postage and stationery	45	107
Telephone	552	467
Repairs and maintenance	3,415	-
Sundries	351	247
Credit card charges	4,750	3,687
Depreciation: Trolleys	132	147
Depreciation: Freezers	88	117
Depreciation: Shop fittings	490	653
Other trading activities	146,680	112,354
	<u>149,258</u>	<u>112,625</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Charitable activities

	2024	2023
	£	£
Depreciation of computers	29	43
Printing, postage, stationery and advertising	5,863	1,164
Sundry	588	1,571
Website expenses	733	430
Legal and professional fees	-	7,276
Computer and IT expenses	498	456
	<u>7,711</u>	<u>10,940</u>
Grant funding of activities (see note 8)	177,589	240,714
Share of governance costs (see note 9)	2,610	2,550
	<u>187,910</u>	<u>254,204</u>
Analysis by fund		
Unrestricted funds	177,910	253,462
Restricted funds	10,000	742
	<u>187,910</u>	<u>254,204</u>

8 Grants payable

	2024	2023
	£	£
Grants to institutions:		
Medical equipment	169,353	226,246
Patient and staff benefits	8,236	14,468
	<u>177,589</u>	<u>240,714</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Support costs	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Independent examiner fees	-	1,505	1,505	-	1,470	1,470
Accountancy	-	1,105	1,105	-	1,080	1,080
	-	2,610	2,610	-	2,550	2,550
Analysed between Charitable activities	-	2,610	2,610	-	2,550	2,550

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one of them was reimbursed printing and stationery and parking expenses of £146 (2023- £25).

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

There is a transfer from unrestricted to restricted funds of £55,000 due to the misallocation of a legacy last year which should be treated as restricted funds income for the Eye Clinic.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Tangible fixed assets	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
Cost						
At 1 October 2023	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2024	7,494	14,686	9,739	3,108	5,500	40,527
Depreciation and impairment						
At 1 October 2023	7,145	12,725	9,654	1,787	-	31,311
Depreciation charged in the year	88	490	29	132	-	739
At 30 September 2024	7,233	13,215	9,683	1,919	-	32,050
Carrying amount						
At 30 September 2024	261	1,471	56	1,189	5,500	8,477
At 30 September 2023	349	1,961	85	1,321	5,500	9,216
15 Stocks					2024 £	2023 £
Stocks					16,852	11,219
16 Debtors					2024 £	2023 £
Amounts falling due within one year:						
Other debtors					190,921	305,939
17 Creditors: amounts falling due within one year					2024 £	2023 £
Other taxation					-	1,163
Trade creditors					165,489	222,188
Accruals and deferred income					2,640	2,550
					168,129	225,901

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Ward Funds	14,611	650	-	-	15,261
Diabetic and Eye Units	32,761	25,000	-	55,000	112,761
Fletcher Unit	2,500	-	-	-	2,500
Medical Equipment	-	10,000	(10,000)	-	-
	<u>49,872</u>	<u>35,650</u>	<u>(10,000)</u>	<u>55,000</u>	<u>130,522</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Ward Funds	15,353	-	(742)	-	14,611
Diabetic and Eye Units	32,761	-	-	-	32,761
Fletcher Unit	2,500	-	-	-	2,500
	<u>50,614</u>	<u>-</u>	<u>(742)</u>	<u>-</u>	<u>49,872</u>

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

Fletcher Unit - A restricted fund for the benefit of the Fletcher Unit for patient comforts.

Medical Equipment - A restricted fund for the purchase of medical equipment.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	<u>1,364,310</u>	<u>523,052</u>	<u>(327,168)</u>	<u>(55,000)</u>	<u>1,505,194</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

19 Unrestricted funds (Continued)

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
MRI Appeal	725,932	-	-	(725,932)	-
General funds	740,239	264,226	(366,087)	725,932	1,364,310
	<u>1,466,171</u>	<u>264,226</u>	<u>(366,087)</u>	<u>-</u>	<u>1,364,310</u>

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department. This is no longer a hospital project so the money has been transferred to general funds.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 September 2024 are represented by:			
Tangible assets	8,477	-	8,477
Current assets/(liabilities)	1,496,717	130,522	1,627,239
	<u>1,505,194</u>	<u>130,522</u>	<u>1,635,716</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	9,216	-	9,216
Current assets/(liabilities)	1,355,094	49,872	1,404,966
	<u>1,364,310</u>	<u>49,872</u>	<u>1,414,182</u>

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The trustee J Brotherton is a LLP Designated Member of Wannops LLP. During the year the charity purchased £0 (2023 - £6,420) of legal fees from Wannops LLP.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

22 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	221,534	(102,603)
Adjustments for:		
Investment income recognised in statement of financial activities	(22,880)	(10,347)
Depreciation and impairment of tangible fixed assets	739	960
Movements in working capital:		
(Increase) in stocks	(5,633)	(355)
Decrease in debtors	115,018	29,358
(Decrease)/increase in creditors	(57,772)	144,369
Cash generated from operations	251,006	61,382

23 Analysis of changes in net funds

The charity had no material debt during the year.

FRIENDS OF CHICHESTER HOSPITALS

England & Wales - Charity number 225858

Accounts

Charity registration number 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Ramage
Mrs J Hepworth
Mr J Rowden
Mrs A Hobson
Mrs P Robertson
Mrs K Smee
Mr R Stephens
Mr A M Keeling
Mr J E M Brotherton
Mr J C Turner
Ms L G Fraser
Ms M P Reed (Appointed 24 April 2023)
Mr M Barge
Ms S M Medlow (Appointed 11 March 2024)

Charity number

225858

Principal address

Friends Office
St Richard's Hospital
Spitalfields Lane
West Sussex
Chichester
PO19 6SE

Independent examiner

Claire Norwood BSc FCA ATII
Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

FRIENDS OF CHICHESTER HOSPITALS

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, and some older facilities such as Harold Kidd Unit ceased to provide care in autumn 2021, but Connolly House is still providing care and is one of the older units.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Significant activities

The Unique Selling Point of the Friends of Chichester Hospitals is that they are fully voluntarily led and run Charity which keeps the overhead running costs to a minimum. This year's accounts verify this, and it is greatly appreciated by those who donate to us as they know that their gift is being used wisely.

Since the amalgamation of several hospitals, the University Hospitals Sussex Foundation trust is now fully operational and has over 20,000 employees. After several years of major changes in personnel and management, the structure within the hospital is now stable and there is a senior director and a director of nursing specifically for St Richard's. The Friends liaise closely with them which enables them to enhance the services they provide to support patients and staff.

There are 15 trustees and we have met regularly throughout the year. The trustees are ably assisted by two-part time assistants who run our office at St Richard's hospital.

During the year various fundraising events were held including the annual Christmas collection organised by Rotary clubs of Chichester around the cross in Chichester. We visited several village fetes for collection purposes but also to improve the profile and visibility of the Friends. Various raffles have been held. As is our tradition, we gave a small present bag to each patient unfortunate enough to be staying in hospital over the Christmas period.

The Friends shop, which is located on the ground floor in the outpatients at the hospital is growing month by month. The ward trolley round is also re-established and again is proving extremely popular amongst patients and staff. In addition to selling its goods to the wards, the trolley raises the profile of the friends around the hospital. The shop held regular free raffles for staff, to thank them for their hard work and diligence and these were greatly appreciated. There is always a very colourful display in the shop window.

Unlike most Friends shops ours is fully run by volunteers. It is managed by a team of three, two of whom are trustees. There are also over 50 volunteers giving their time willingly.

Our Volunteers are the Friends Greatest asset, and without them we would not be in such a strong position or indeed operating at all.

We received many donations in memoriam directly and through funeral directors. Donation also through the Just Giving website and the Charities Aid Foundation, and many of these are gift aided. However, by far the greatest source of our income was from legacies and our grateful thank goes out to all those who remembered us.

During the year one new trustee was appointed strengthening the existing trustee team. Two trustees left us during the year.

We must take this opportunity to thank all that have helped the friends of Chichester hospitals during the year by giving so generously that time to support this very worthwhile cause.

Achievements and performance

In the year to 30 September 2023 the Friends showed a deficit for the year of £102,603. This compares with a surplus for the previous year of £237,346.

This year the total incoming resources, after the costs of generating the funds, decreased slightly to £151,601 compared to £387,958 last year. As with most charities there are always ups and downs in the sources of our income.

The decrease in incoming resources is mainly due to a significant decrease in our legacy income despite an improvement in the Shop's trading results.

The Friends agreed to fund commitments this year of £240,714 compared with last year's commitments of £143,027. The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2023.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Fundraising activities

The shop continues to generate profits for the Friends. This year the amount of profit generated by the Shop increased to £44,020 (up from £32,087 last year). The result for the year is a testament to the efforts made by the Shop volunteers to find new and improved ways to provide a much needed service to the staff and patients of the hospital.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so, yet again we owe a big vote of thanks to all those who helped during the year.

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

A significant part of the Friends' income is derived from legacies, which can vary from year to year. In order to ensure that the Friends are able to support the Hospitals in a year in which the legacy income is low a designated reserve had been established. In prior years this designated reserve received 10% of the legacies received in the year; in 2017 a decision was made not to increase the amount held in this designated reserve and this decision continued in the year to 30 September 2023.

Total reserves at the Balance Sheet date are £1,414,182 (2022: £1,516,785) of which £1,364,310 (2022: £1,466,171) are unrestricted and £49,872 (2022: £50,614) are restricted. During the year a decision was taken by the trustees to transfer the MRI Appeal designated funds back to general funds as the hospital has indicated that envisaged project will not proceed in a way that the charity can support.

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

Plans for future periods

Future plans

2024 sees the 75th anniversary of The Friends and special events will be planned throughout the year to mark this prestigious occasion.

After a relatively quiet time for bids from the hospitals during the Covid period, we can confirm demand for our help is rising with an increasing number of bids for medical and other equipment being submitted.

We continue our good relationship with the Friends of the other hospitals in the trust, Brighton, Worthing, Haywards Heath, and Southlands. It must be noted that all Friends operate fully independently.

Our continued existence and the ability to meet the demands placed upon us depends on fund raising projects, legacies and memorial donations as well as the support of numerous volunteers who operate the friends shop in Saint Richard's hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors as well as funding vital medical equipment.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

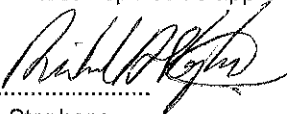
Mrs J Ramage	
Mrs J Hepworth	
Mr J Rowden	
Mrs A Hobson	
Mrs P Robertson	
Mrs K Smee	
Mrs J Stirland	(Resigned 24 October 2022)
Mrs L Dean Taylor	(Resigned 18 September 2023)
Mr R Stephens	
Mr A M Keeling	
Mr J E M Brotherton	
Mr J C Turner	
Ms L G Fraser	
Ms M P Reed	(Appointed 24 April 2023)
Mr M Barge	
Ms S M Medlow	(Appointed 11 March 2024)

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.



Mr R Stephens
Trustee

Date: 15th JULY 2024

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

I report to the trustees on my examination of the financial statements of Friends of Chichester Hospitals (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

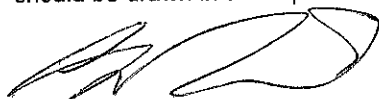
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Claire Norwood BSc FCA ATII

Carpenter Box
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 19/7/24

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	93,150	-	93,150	347,790	6,766	354,556
Other trading activities	4	160,729	-	160,729	118,263	-	118,263
Investments	5	10,347	-	10,347	957	-	957
Total income		264,226	-	264,226	467,010	6,766	473,776
Expenditure on:							
Raising funds	6	112,625	-	112,625	85,818	-	85,818
Charitable activities	7	253,462	742	254,204	137,753	12,859	150,612
Total expenditure		366,087	742	366,829	223,571	12,859	236,430
Net income/(expenditure) and movement in funds		(101,861)	(742)	(102,603)	243,439	(6,093)	237,346
Reconciliation of funds:							
Fund balances at 1 October 2022		1,466,171	50,614	1,516,785	1,222,732	56,707	1,279,439
Fund balances at 30 September 2023		1,364,310	49,872	1,414,182	1,466,171	50,614	1,516,785

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FRIENDS OF CHICHESTER HOSPITALS

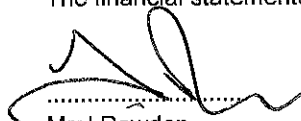
BALANCE SHEET

AS AT 30 SEPTEMBER 2023

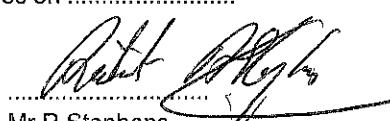
	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		9,216		10,176
Current assets					
Stocks	14	11,219		10,864	
Debtors	15	305,939		335,297	
Cash at bank and in hand		1,313,709		1,241,980	
		<u>1,630,867</u>		<u>1,588,141</u>	
Creditors: amounts falling due within one year	16	<u>225,901</u>		<u>81,532</u>	
Net current assets			1,404,966		1,506,609
Total assets less current liabilities			<u>1,414,182</u>		<u>1,516,785</u>
The funds of the charity					
Restricted income funds	17		49,872		50,614
Unrestricted funds			1,364,310		1,466,171
			<u>1,414,182</u>		<u>1,516,785</u>

The financial statements were approved by the trustees on

15th July 2024



 Mr J Rowden
 Trustee



 Mr R Stephens
 Trustee

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freezers	25% on reducing balance
Shop fittings	25% on reducing balance and 10% on cost
Computers	33% on reducing balance
Trolleys	10% on reducing balance
Sculpture	None

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Memorial donations	6,903	2,232	491	2,723
Legacies receivable	58,968	330,814	5,500	336,314
Membership subscriptions and donations	27,279	14,744	775	15,519
	<u>93,150</u>	<u>347,790</u>	<u>6,766</u>	<u>354,556</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	156,374	117,818
Fundraising and events	4,355	445
Other trading activities	<u>160,729</u>	<u>118,263</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>10,347</u>	<u>957</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	271	87
<u>Trading costs</u>		
Opening stock	10,864	10,421
Purchases	105,946	80,221
Closing stock	(11,219)	(10,864)
Insurance	1,338	1,232
Postage and stationery	107	86
Telephone	467	363
Sundries	247	512
Credit card charges	3,687	2,570
Depreciation: Trolleys	147	163
Depreciation: Freezers	117	156
Depreciation: Shop fittings	653	871
Other trading activities	112,354	85,731
	<u>112,625</u>	<u>85,818</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Charitable activities

	2023	2022
	£	£
Depreciation of computers	43	64
Printing, postage and stationery	1,164	1,216
Sundry	1,571	860
Website expenses	430	418
Legal and professional fees	7,276	2,547
Computer and IT expenses	456	-
	<u>10,940</u>	<u>5,105</u>
Grant funding of activities (see note 8)	240,714	143,027
Share of governance costs (see note 9)	2,550	2,480
	<u>254,204</u>	<u>150,612</u>
Analysis by fund		
Unrestricted funds	253,462	137,753
Restricted funds	742	12,859
	<u>254,204</u>	<u>150,612</u>

8 Grants payable

	2023	2022
	£	£
Grants to institutions:		
Medical equipment	226,246	120,431
Patient and staff benefits	14,468	22,596
	<u>240,714</u>	<u>143,027</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Independent examiner fees	-	1,470	1,470	-	1,430	1,430
Accountancy	-	1,080	1,080	-	1,050	1,050
	-	2,550	2,550	-	2,480	2,480
Analysed between Charitable activities	-	2,550	2,550	-	2,480	2,480

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one of them was reimbursed printing and stationery expenses of £25 (2022- £224).

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Tangible fixed assets

	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
Cost						
At 1 October 2022	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2023	7,494	14,686	9,739	3,108	5,500	40,527
Depreciation and impairment						
At 1 October 2022	7,028	12,072	9,611	1,640	-	30,351
Depreciation charged in the year	117	653	43	147	-	960
At 30 September 2023	7,145	12,725	9,654	1,787	-	31,311
Carrying amount						
At 30 September 2023	349	1,961	85	1,321	5,500	9,216
At 30 September 2022	466	2,614	128	1,468	5,500	10,176

14 Stocks

	2023 £	2022 £
Stocks	11,219	10,864

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	305,939	335,297

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation	1,163	314
Trade creditors	222,188	78,818
Accruals and deferred income	2,550	2,400
	225,901	81,532

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
Ward Funds	15,353	-	(742)	14,611
Diabetic and Eye Units	32,761	-	-	32,761
Fletcher Unit	2,500	-	-	2,500
	<u>50,614</u>	<u>-</u>	<u>(742)</u>	<u>49,872</u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
Ward Funds	16,228	3,766	(4,641)	15,353
Diabetic and Eye Units	40,479	500	(8,218)	32,761
Fletcher Unit	-	2,500	-	2,500
	<u>56,707</u>	<u>6,766</u>	<u>(12,859)</u>	<u>50,614</u>

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

Fletcher Unit - A restricted fund for the benefit of the Fletcher Unit for patient comforts.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
MRI Appeal	725,932	-	-	(725,932)	-
General funds	740,239	264,226	(366,087)	725,932	1,364,310
	<u>1,466,171</u>	<u>264,226</u>	<u>(366,087)</u>	<u>-</u>	<u>1,364,310</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

18 Unrestricted funds

(Continued)

Previous year:	At 1 October 2021	Incoming resources	Resources expended	Transfers	At 30 September 2022
	£	£	£	£	£
MRI Appeal	725,932	-	-	-	725,932
General funds	496,800	467,010	(223,571)	-	740,239
	<u>1,222,732</u>	<u>467,010</u>	<u>(223,571)</u>	<u>-</u>	<u>1,466,171</u>

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department. This is no longer a hospital project so the money has been transferred to general funds.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	9,216	-	9,216
Current assets/(liabilities)	1,355,094	49,872	1,404,966
	<u>1,364,310</u>	<u>49,872</u>	<u>1,414,182</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Tangible assets	10,176	-	10,176
Current assets/(liabilities)	1,455,995	50,614	1,506,609
	<u>1,466,171</u>	<u>50,614</u>	<u>1,516,785</u>

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The trustee J Brotherton is a LLP Designated Member of Wannops LLP. During the year the charity purchased £6,420 (2022 - £1,500) of legal fees from Wannops LLP.

FRIENDS OF CHICHESTER HOSPITALS

England & Wales - Charity number 225858

Accounts

Charity registration number 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Ramage
Mrs J Hepworth
J Rowden
Mrs A Hobson
Mrs P Robertson
Mrs K Smee
Mrs L Dean Taylor
R Stephens
A Keeling
J Brotherton
J Turner (Appointed 15 November 2021)
L Fraser (Appointed 18 October 2021)
M Reed (Appointed 24 April 2023)
M Barge (Appointed 8 June 2022)

Charity number

225858

Principal address

Friends Office
St Richard's Hospital
Spitalfields Lane
Chichester
West Sussex
PO19 6SE

Independent examiner

Claire Norwood BSc FCA ATII
Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

FRIENDS OF CHICHESTER HOSPITALS

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FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, and some older facilities such as Harold Kidd Unit ceased to provide care in autumn 2021, but Connolly House is still providing care and is one of the older units.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Significant activities

At the start of the financial year COVID was still having a significant effect upon the hospitals. In December 2021 Plan "B" was introduced by the government meaning face masks to be worn in all public spaces. It was not until February 2022 that all restrictions were lifted and we were all asked to take responsibility for protecting ourselves and others.

The newly emerged trust, University Hospitals Sussex Foundation Trust is now fully operational and has some 20,000 employees. Many changes in personnel and management have taken place and these now seem to be settling down. At the time of writing, the changes are almost complete and the Friends now have a good relationship with the Hospital Director and the Director of Nursing.

The Friends are a fully voluntarily led and run charity and this keeps our overhead running costs to a minimum. This fact is greatly appreciated by those who donate to us as they know their gift is being used wisely. There are 14 trustees and we meet approximately every 6 weeks. They are ably assisted by 3 part time assistants who run our office in St Richard's Hospital

During the year fund raising events were still difficult to organise with the aftermath of COVID. Nevertheless, through the kindness of the Chichester Rotary Clubs we were able to hold a collection day at the cross during the Christmas period. We also gave a present bag to each patient unfortunate enough to be staying in hospital at Christmas.

The Friends Shop, located in the outpatients area, is going from strength to strength. The daily ward trolley round was not possible during the year and restarted in February 2023. It is hoped to increase this to two rounds daily. Not only does this trolley serve patients and staff, it also raises the profile of the Friends around the hospital. The shop held regular free raffles for staff to thank them for all their hard work and diligence and these raffles were greatly appreciated.

The shop continues to trade well throughout the period although it was not easy at times. There is always a colourful and topical window display to be seen.

Pre Covid we had over 100 volunteers but after COVID this was reduced to a handful. Quite a few of the original volunteers have now returned and we have been able to recruit new ones resulting in a volunteer number of just over 50.

Our volunteers are the Friends biggest asset and without them we would not be in such a strong position with such low fixed overhead costs.

Many donations have been received by post, through the Just Giving website as well as the Charity Aid Foundation. An increasing number of these are gift aided. However, by far the greatest source of our income was from legacies and our grateful thanks goes to all those who remembered us.

Three new trustees were appointed during the year, all bringing with them their individual skills to strengthen the existing trustee team.

In February 2022 Richard Stephens was appointed as chairman of the Friends. He followed Jane Ramage who had served tirelessly and with the utmost dedication for some 15 years. She had an eye for every detail, and we thank her enormously for all the hard work she put in during her term of office.

We must also thank all of those who have helped the Friends of Chichester Hospitals during the year by giving us generously their time to support this very worthwhile cause.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

In the year to 30 September 2022 the Friends showed a surplus for the year of £237,346. This compares with a surplus for the previous year of £24,947.

This year the total incoming resources, after the costs of generating the funds, increased to £387,958 compared to £124,488 last year. As with most charities there are always ups and downs in the sources of our income.

The increase in incoming resources is mainly due to a increase in our legacy income and an improvement in the Shop's trading results.

The Friends agreed to fund commitments this year of £143,027 compared with last year's commitments of £92,602. The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2022.

Fundraising activities

The shop continues to generate profits for the Friends. This year the amount of profit generated by the Shop increased to £32,087 (up from £22,613 last year). The result for the year is a testament to the efforts made by the Shop volunteers as trading recovers from the covid lockdown.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide (when allowed) a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so yet again we owe a big vote of thanks to all those who helped during the year.

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

A significant part of the Friends' income is derived from legacies, which can vary from year to year. In order to ensure that the Friends are able to support the Hospitals in a year in which the legacy income is low a designated reserve had been established. In prior years this designated reserve received 10% of the legacies received in the year; in 2017 a decision was made not to increase the amount held in this designated reserve and this decision continued in the year to 30 September 2022.

Total reserves at the Balance Sheet date are £1,516,785 (2021: £1,279,439) of which £1,466,171 (2021: £1,222,732) are unrestricted and £50,614 (2021: £56,707) are restricted.

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Plans for future periods

Future plans

2024 sees the 75th anniversary of The Friends and special events will be planned throughout the year to mark this prestigious occasion.

After a relatively quiet time for bids from the hospitals during the Covid period, we can confirm demand for our help is rising with an increasing number of bids for medical and other equipment being submitted.

We continue our good relationship with the Friends of the other hospitals in the trust, Brighton, Worthing, Haywards Heath, and Southlands. It must be noted that all Friends operate fully independently.

Our continued existence and the ability to meet the demands placed upon us depends on fund raising projects, legacies and memorial donations as well as the support of numerous volunteers who operate the friends shop in Saint Richard's hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors as well as funding vital medical equipment.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Ramage

Mrs J Hepworth

J Rowden

Mrs A Hobson

Mrs C Hall

(Resigned 18 October 2021)

Mrs P Robertson

Mrs K Smee

Mrs J Stirland

(Resigned 24 October 2022)

Mrs L Dean Taylor

R Stephens

A Keeling

J Brotherton

J Turner

(Appointed 15 November 2021)

L Fraser

(Appointed 18 October 2021)

M Reed

(Appointed 24 April 2023)

M Barge

(Appointed 8 June 2022)

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.



.....
R Stephens
Trustee

Date: 12TH JUNE 2023.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

I report to the trustees on my examination of the financial statements of Friends of Chichester Hospitals (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Claire Norwood BSc FCA ATII

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 27/07/2023

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	347,790	6,766	354,556	97,357	3,375	100,732
Other trading activities	4	118,263	-	118,263	90,805	-	90,805
Investments	5	957	-	957	178	-	178
Total income		467,010	6,766	473,776	188,340	3,375	191,715
Expenditure on:							
Raising funds	6	85,818	-	85,818	67,227	-	67,227
Charitable activities	7	137,753	12,859	150,612	74,498	25,043	99,541
Total expenditure		223,571	12,859	236,430	141,725	25,043	166,768
Net incoming/(outgoing) resources before transfers		243,439	(6,093)	237,346	46,615	(21,668)	24,947
Gross transfers between funds	13	-	-	-	350	(350)	-
Net income/(expenditure) for the year/ Net movement in funds		243,439	(6,093)	237,346	46,965	(22,018)	24,947
Fund balances at 1 October 2021		1,222,732	56,707	1,279,439	1,175,767	78,725	1,254,492
Fund balances at 30 September 2022		1,466,171	50,614	1,516,785	1,222,732	56,707	1,279,439

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF CHICHESTER HOSPITALS

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		10,176		11,430
Current assets					
Stocks	15	10,864		10,421	
Debtors	16	335,297		110,373	
Cash at bank and in hand		1,241,980		1,197,092	
		<u>1,588,141</u>		<u>1,317,886</u>	
Creditors: amounts falling due within one year	17	<u>(81,532)</u>		<u>(49,877)</u>	
Net current assets			<u>1,506,609</u>		<u>1,268,009</u>
Total assets less current liabilities			<u><u>1,516,785</u></u>		<u><u>1,279,439</u></u>
Income funds					
Restricted funds	18		50,614		56,707
<u>Unrestricted funds</u>					
Designated funds	19	725,932		725,932	
General unrestricted funds		<u>740,239</u>		<u>496,800</u>	
			<u>1,466,171</u>		<u>1,222,732</u>
			<u><u>1,516,785</u></u>		<u><u>1,279,439</u></u>

The financial statements were approved by the Trustees on 12TH JUNE 2023



J Rowden
Trustee



R Stephens
Trustee

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freezers	25% on reducing balance
Shop fittings	25% on reducing balance and 10% on cost
Computers	33% on reducing balance
Trolleys	10% on reducing balance
Sculpture	None

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Memorial donations	2,232	491	2,723	7,225	275	7,500
Legacies receivable	330,814	5,500	336,314	71,456	-	71,456
Membership subscriptions and donations	14,744	775	15,519	18,676	3,100	21,776
	<u>347,790</u>	<u>6,766</u>	<u>354,556</u>	<u>97,357</u>	<u>3,375</u>	<u>100,732</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	117,818	89,786
Fundraising and events	445	1,019
Other trading activities	<u>118,263</u>	<u>90,805</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>957</u>	<u>178</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	87	54
	<hr/>	<hr/>
<u>Trading costs</u>		
Opening stock	10,421	10,734
Purchases	80,221	60,825
Closing stock	(10,864)	(10,421)
Insurance	1,232	1,163
Postage and stationery	86	115
Telephone	363	358
Sundries	512	655
Service charges	-	20
Credit card charges	2,570	2,173
Depreciation: Trolleys	163	181
Depreciation: Freezers	156	208
Depreciation: Shop fittings	871	1,162
	<hr/>	<hr/>
Other trading activities	85,731	67,173
	<hr/>	<hr/>
	<u>85,818</u>	<u>67,227</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Charitable activities

	2022 £	2021 £
Depreciation of computers	64	95
Printing, postage and stationery	1,216	841
Sundry	860	739
Website expenses	418	380
Legal and professional fees	2,547	884
	<u>5,105</u>	<u>2,939</u>
Grant funding of activities (see note 8)	143,027	92,602
Share of governance costs (see note 9)	2,480	4,000
	<u>150,612</u>	<u>99,541</u>
Analysis by fund		
Unrestricted funds	137,753	74,498
Restricted funds	12,859	25,043
	<u>150,612</u>	<u>99,541</u>

8 Grants payable

	2022 £	2021 £
Grants to institutions:		
Medical equipment	120,431	87,557
Furniture and other equipment	-	795
Patient and staff benefits	22,596	4,250
	<u>143,027</u>	<u>92,602</u>

-

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Independent examiner/Audit fees	-	1,430	1,430	-	3,000	3,000
Accountancy	-	1,050	1,050	-	1,000	1,000
	<u>-</u>	<u>2,480</u>	<u>2,480</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Analysed between Charitable activities	-	2,480	2,480	-	4,000	4,000
	<u>-</u>	<u>2,480</u>	<u>2,480</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one of them was reimbursed printing and stationery expenses of £224 (2021- none).

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Transfers

There was a transfer in the comparative year from restricted to unrestricted funds to correct the treatment of expenditure in the previous year that should have been in restricted but was allocated to unrestricted.

FRIENDS OF CHICHESTER HOSPITALS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Tangible fixed assets	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
Cost						
At 1 October 2021	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2022	7,494	14,686	9,739	3,108	5,500	40,527
Depreciation and impairment						
At 1 October 2021	6,872	11,201	9,547	1,477	-	29,097
Depreciation charged in the year	156	871	64	163	-	1,254
At 30 September 2022	7,028	12,072	9,611	1,640	-	30,351
Carrying amount						
At 30 September 2022	466	2,614	128	1,468	5,500	10,176
At 30 September 2021	622	3,485	192	1,631	5,500	11,430

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

15	Stocks	2022	2021
		£	£
	Stocks	10,864	10,421
		<u> </u>	<u> </u>
16	Debtors	2022	2021
	Amounts falling due within one year:	£	£
	Other debtors	335,297	110,373
		<u> </u>	<u> </u>
17	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation	314	-
	Trade creditors	78,818	42,577
	Accruals and deferred income	2,400	7,300
		<u> </u>	<u> </u>
		81,532	49,877
		<u> </u>	<u> </u>

FRIENDS OF CHICHESTER HOSPITALS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2020		Movement in funds		Transfers		Balance at 1 October 2021		Movement in funds		Balance at 30 September 2022	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Ward Funds	13,853		2,375	-	-		16,228	3,766	(4,641)	15,353		
Diabetic and Eye Units	64,522		1,000	(25,043)	-		40,479	500	(8,218)	32,761		
H Kidd	350		-	-	(350)		-	-	-	-		
Fletcher Unit	-		-	-	-		-	2,500	-	2,500		
	<u>78,725</u>		<u>3,375</u>	<u>(25,043)</u>	<u>(350)</u>		<u>56,707</u>	<u>6,766</u>	<u>(12,859)</u>	<u>50,614</u>		

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

Fletcher Unit - A restricted fund for the benefit of the Fletcher Unit for patient comforts.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 30 September 2022
	Balance at 1 October 2020	Incoming resources	Balance at 1 October 2021	Incoming resources	
	£	£	£	£	£
MRI Appeal	725,932	-	725,932	-	725,932
	<u>725,932</u>	<u>-</u>	<u>725,932</u>	<u>-</u>	<u>725,932</u>

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:						
Tangible assets	10,176	-	10,176	11,430	-	11,430
Current assets/(liabilities)	1,455,995	50,614	1,506,609	1,211,302	56,707	1,268,009
	<u>1,466,171</u>	<u>50,614</u>	<u>1,516,785</u>	<u>1,222,732</u>	<u>56,707</u>	<u>1,279,439</u>

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The trustee J Brotherton is a LLP Designated Member of Wannops LLP. During the year the charity purchased £1,500 of legal fees from Wannops LLP.

FRIENDS OF CHICHESTER HOSPITALS

England & Wales - Charity number 225858

Accounts

Charity registration number 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Ramage
Mrs J Hepworth
J Rowden
Mrs A Hobson
Mrs P Robertson
Mrs K Smee
Mrs J Stirland
Mrs L Dean Taylor
R Stephens
A Keeling
J Brotherton
J Turner
L Fraser

(Appointed 15 November 2021)

(Appointed 18 October 2021)

Charity number

225858

Principal address

Friends Office
St Richard's Hospital
Spitalfields Lane
Chichester
West Sussex
PO19 6SE

Auditor

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

FRIENDS OF CHICHESTER HOSPITALS

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FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, and some older facilities such as Harold Kidd Unit ceased to provide care in autumn 2021, but Connolly House is still providing care and is one of the older units.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Significant activities

When the new financial year began on 1st October 2020, there was optimism that the worst of the Covid19 pandemic had passed, after the challenges and problems of the previous 6 months. The Friends started the year in sound financial shape, thanks to our many local supporters, whose generosity and ingenuity in devising new fundraising activities was recorded with thanks in our last Trustee Report.

Sadly, by mid-late October 2020 it was apparent that infection rates were rising rapidly. The winter of 2020-2021 will be remembered for strict measures to control and prevent travel within the UK and household and family socialising, including over Christmas. Even by summer, restrictions and caution regarding meetings and socialising, remained in place to protect the population and the NHS staff who had endured so many months of long shifts and severe pressure on their services.

We are pleased to report that throughout this lengthy period of strain, the Friends were able to continue serving St Richard's Hospital staff and its then small numbers of visitors and outpatients. The Shop was a lifeline for weary staff on a short break from their duties, with a chance to chat briefly with our friendly volunteers, before resuming their work.

Regular free prize draws for staff customers were popular – the prospect of winning a large chocolate Easter egg or a Valentine treats basket was a popular treat in these difficult months.

Covid precautions were scrupulously observed by our team, who put immense effort into cleaning and sanitising, as well as keeping the stock fresh, interesting and up to date. With shorter hours of opening, and fewer customers, inevitably our profit decreased for several months, but as it is the Friends' purpose to serve and support our hospitals, with profit a secondary priority, we are pleased with a shop reduced profit over the year of £22,613 in comparison with earlier years.

The gradual relaxation of restrictions by mid-summer 2021, and especially the wonderful weather in July, brought increased footfall, and some days of record sales of ice cream! The volunteer team celebrated the comparatively enormous uplift in one day's takings – and there were a lot of cheerful customers, delighted to indulge in a favourite treat.

By summer of 2021, the national vaccination programme had ensured that a high percentage of people had received two "jabs", and confidence was rising, though caution continued. Several Friends' volunteers were involved in running the vaccine hubs at St Richard's and in Chichester, and we are proud of their commitment to serve others, as shown in that vital work.

Sadly, our ward trolley was not able to resume service, and at the end of this financial year it does not look likely to do so for some time. Supporting patients on the wards is a key feature of the Friends' raison d'etre. Some new procedures will be needed in the future, to manage potential infection, money-handling etc. We await the signal to reorganise and restart the service – and look forward to doing so.

The pandemic has been hard for people with mental health issues, especially those in long-term treatment, who became extremely isolated during the critical months following March 2020. We have been pleased to help provide materials for therapeutic activities and diversions to alleviate loneliness and boredom, including outdoor equipment, gardening etc. Christmas gifts were organised as usual, though we could not deliver them in person to the wards. Such "normal" gestures helped alleviate the abnormality of the 2020-1 winter and spring.

April 1st, 2021, saw the completion of the process of merging Westerns Sussex Hospitals Foundation Trust with Brighton and Sussex University Hospitals Trust, which began in July 2020. The new University Hospitals Sussex FT brings into a single organisation St Richard's Hospital, Worthing, Southlands, Princess Royal (Haywards Heath) and Brighton's Hospitals (Sussex County, Royal Alexandra Children's Hospital, Eye Hospital) and a number of local services around the county. Our new partner hospitals have their own "Friends", and we look forward to a positive relationship with them, as we have with the Friends of Worthing and Southlands Hospitals.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

This expansion of the Trust will not affect the Friends' activities as dedicated key supporters of St Richard's Hospital and our locally delivered mental health services. We remain focused on providing services at St Richard's hospital through our Shop, and funding vital medical equipment and patient benefits – as we have done for many decades. Our members, volunteers and donors can rest assured that the Friends will continue to raise and spend funds on aiding Chichester's hospitals to provide the best care possible, enhancing the provision of treatment in the area served by St Richard's Hospital and the mental health services provided on the Graylingwell Park site

Fundraising has suffered during this year – being unable to hold events even of the most limited kind has had a damaging effect, though we were fortunate, in a brief break in restrictions in December 2020, to hold a Christmas Collection at The Cross in Chichester – thanks to the Rotary Club of Chichester. In July 2021 we were able to participate in the Rotary Club of Chichester Harbour's family Fun Day in Priory Park, where we set up a stand to raise awareness of the Friends. It was wonderful to meet families enjoying the games and fairground rides organised by Rotary in this, the first real "fun event" for so many months.

Every penny – and every pound – does make a difference so although conventional fundraising was impossible, the Friends explored other means, including signing up for an E-card service, Making a Difference Cards, which donates a few pence for every card sold for online delivery and we also enrolled with Smile Amazon, which has a similar scheme. We set up contactless payment for events, collections etc, as well as publicising our QR code to enable donors to find their way to make a gift via VirginMoneyGiving. Donations processed via VirginMoneyGiving have been extremely valuable over the years, and we are sorry that the service closes in Spring 2022. We will set up a suitable alternative, since online giving, including Gift Aid processing, is enormously valuable to us. We intend to register with CAF Donate (Charities Aid Foundation) whose services as a charity bank have been familiar to us for some years through donations we have received from supporters. CAF Donate provides its service to charities with no monthly charges, unlike other platforms.

Looking forward, it is hoped that in 2022 the Friends will be able to resume our normal level of fundraising activity in the community, and to implement new ideas for encouraging donations.

The legacy of Covid19 for our hospitals includes a very large backlog of patients awaiting treatment and clinical services are being reconfigured to deal with this. This will necessitate the purchase of equipment which has been delayed by the pandemic, and of additional diagnostic machines to increase capacity in various departments. We anticipate more requests for support as restrictions are eased and "normal" hospital activity resumes.

Our hospitals have always been highly valued and have never been under such pressure as in the many months since March 2020.

As an all-volunteer organisation, we benefit enormously from the generous gift of time by our many volunteers who "staff" the Shop and our office, and those who provide support in other ways. We are immensely appreciative of their support and resilience especially in difficult times. Thanks to them, our running costs are extremely low - a fact appreciated by the public and by donors keen to ensure that every pound donated will be used to benefit this extremely important good local cause.

Finally, and most importantly, we also acknowledge the generosity of many donors, whose gifts via legacy, direct donation or group fundraising, have meant that even though we have funded all applications from our two hospitals for medical equipment and amenities for patients, our reserves overall have not fallen during these challenging years. We are grateful to so many organisations and individuals for their help in these difficult times. Thus, our finances entered the year commencing on 1st October 2021 in a steady state.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Achievements and performance

In the year to 30 September 2021 the Friends showed a surplus for the year of £24,947. This compares with a surplus for the previous year of £137,058.

This year the total incoming resources, after the costs of generating the funds, decreased to £124,488 compared to £199,989 last year. As with most charities there are always ups and downs in the sources of our income.

The decrease in incoming resources is mainly due to a decrease in our donations income and the continued impact of Covid on the Shop's trading results. However, this decrease in income was partly offset by an increase in the generous legacies received by The Friends.

The Friends agreed to fund commitments this year of £92,602 compared with last year's commitments of £53,791. The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2021.

Fundraising activities

The shop continues to generate profits for the Friends, albeit at a lower level than in previous years. This year the amount of profit generated by the Shop decreased to £22,613 (down from £24,544 last year). The result for the year is a testament to the efforts made by the Shop volunteers in keeping the shop open whenever the Covid restrictions permitted.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide (when allowed) a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so yet again we owe a big vote of thanks to all those who helped during the year.

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

A significant part of the Friends' income is derived from legacies, which can vary from year to year. In order to ensure that the Friends are able to support the Hospitals in a year in which the legacy income is low a designated reserve had been established. In prior years this designated reserve received 10% of the legacies received in the year; in 2017 a decision was made not to increase the amount held in this designated reserve and this decision continued in the year to 30 September 2021.

Total reserves at the Balance Sheet date are £1,279,439 (2020: £1,254,492) of which £1,222,732 (2020: £1,175,767) are unrestricted and £56,707 (2020: £78,725) are restricted.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

Plans for future periods

Future plans

The charity continues to meet the strong demand placed upon it by the Chichester Hospitals and it is reassuring to be able to report that the charity expects to continue to meet these demands.

Our hospital shop in Outpatients Entrance has provided an excellent service given the restrictions placed on the shop and volunteers as a result of the Covid pandemic. Its stock selection is customer-led, responding to ideas from staff and patients. The Ward trolley service has been put on hold but will resume once the Covid restrictions are fully lifted and the volunteers are once more allowed back onto the wards.. All profits are used to support Friends' funding of medical equipment.

Our continued existence and the ability to meet the demands placed upon us depends on fundraising projects, legacies and memorial donations and the support of numerous volunteers who operate the "Friends Shop" in St Richard's Hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support that this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors and in funding vital medical equipment.

The Coronavirus pandemic has had an adverse impact on the fund raising activities of The Friends in the year 30 September 2021 and for the period to date. However, The Friends have sufficient reserves in order to continue offering support to the Chichester Hospitals.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Ramage

Mrs J Hepworth

J Rowden

Mrs A Hobson

Mrs C Hall

(Resigned 18 October 2021)

Mrs P Robertson

Mrs K Smee

Mrs J Stirland

Dr R Simpson

(Resigned 30 September 2021)

Mrs J Haywood

(Resigned 28 June 2021)

Mrs L Dean Taylor

R Stephens

A Keeling

J Brotherton

J Turner

(Appointed 15 November 2021)

L Fraser

(Appointed 18 October 2021)

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

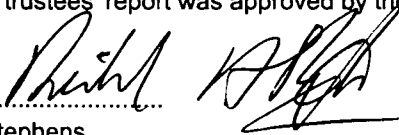
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.


.....
R Stephens
Trustee

Date: 20 - 07 - 22

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Opinion

We have audited the financial statements of Friends of Chichester Hospitals (the 'charity') for the year ended 30 September 2021 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures were capable of detecting irregularities, including fraud is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including The Companies Act 2006.
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

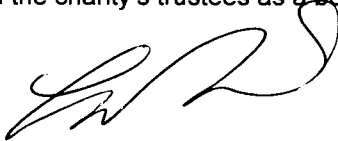
FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited

26/7/12

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	97,357	3,375	100,732	160,641	8,592	169,233
Other trading activities	4	90,805	-	90,805	107,508	2,027	109,535
Investments	5	178	-	178	3,962	-	3,962
Total income		188,340	3,375	191,715	272,111	10,619	282,730
Expenditure on:							
Raising funds	6	67,227	-	67,227	82,741	-	82,741
Charitable activities	7	74,498	25,043	99,541	36,317	26,614	62,931
Total expenditure		141,725	25,043	166,768	119,058	26,614	145,672
Net incoming/(outgoing) resources before transfers		46,615	(21,668)	24,947	153,053	(15,995)	137,058
Gross transfers between funds	12	350	(350)	-	(3,678)	3,678	-
Net income/(expenditure) for the year/ Net movement in funds		46,965	(22,018)	24,947	149,375	(12,317)	137,058
Fund balances at 1 October 2020		1,175,767	78,725	1,254,492	1,026,392	91,042	1,117,434
Fund balances at 30 September 2021		1,222,732	56,707	1,279,439	1,175,767	78,725	1,254,492

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

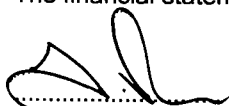
FRIENDS OF CHICHESTER HOSPITALS

BALANCE SHEET

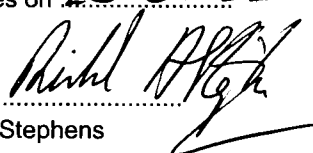
AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		11,430		13,076
Current assets					
Stocks	14	10,421		10,734	
Debtors	15	110,373		110,519	
Cash at bank and in hand		1,197,092		1,153,135	
		<u>1,317,886</u>		<u>1,274,388</u>	
Creditors: amounts falling due within one year	16	(49,877)		(32,972)	
Net current assets			1,268,009		1,241,416
Total assets less current liabilities			<u>1,279,439</u>		<u>1,254,492</u>
Income funds					
Restricted funds	17		56,707		78,725
<u>Unrestricted funds</u>					
Designated funds	18	725,932		725,932	
General unrestricted funds		496,800		449,835	
		<u>1,222,732</u>		<u>1,175,767</u>	
			<u>1,279,439</u>		<u>1,254,492</u>

The financial statements were approved by the Trustees on 20-07-22



J Rowden
Trustee



R Stephens
Trustee

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freezers	25% on reducing balance
Shop fittings	25% on reducing balance and 10% on cost
Computers	33% on reducing balance
Trolleys	10% on reducing balance
Sculpture	None

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Memorial donations	7,225	275	7,500	7,211	-	7,211
Legacies receivable	71,456	-	71,456	45,009	-	45,009
Membership subscriptions and donations	18,676	3,100	21,776	108,421	8,592	117,013
	<u>97,357</u>	<u>3,375</u>	<u>100,732</u>	<u>160,641</u>	<u>8,592</u>	<u>169,233</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Shop income	89,786	107,208	-	107,208
Fundraising and events	1,019	300	2,027	2,327
Other trading activities	<u>90,805</u>	<u>107,508</u>	<u>2,027</u>	<u>109,535</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>178</u>	<u>3,962</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	54	77
	<hr/>	<hr/>
<u>Trading costs</u>		
Opening stock	10,734	12,656
Purchases	60,825	75,060
Closing stock	(10,421)	(10,734)
Insurance	1,163	1,213
Postage and stationery	115	-
Telephone	358	406
Repairs and maintenance	-	1,157
Sundries	655	859
Service charges	20	20
Credit card charges	2,173	-
Depreciation: Trolleys	181	201
Depreciation: Freezers	208	277
Depreciation: Shop fittings	1,162	1,549
	<hr/>	<hr/>
Other trading activities	67,173	82,664
	<hr/>	<hr/>
	67,227	82,741
	<hr/>	<hr/>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Charitable activities

	2021 £	2020 £
Depreciation of computers	95	142
Printing, postage and stationery	841	739
Sundry	739	2,343
Website expenses	380	360
Repairs and renewals	-	483
Legal and professional fees	884	611
	<u>2,939</u>	<u>4,678</u>
Grant funding of activities (see note 8)	92,602	53,791
Share of governance costs (see note 9)	4,000	4,462
	<u>99,541</u>	<u>62,931</u>
Analysis by fund		
Unrestricted funds	74,498	36,317
Restricted funds	25,043	26,614
	<u>99,541</u>	<u>62,931</u>

8 Grants payable

	2021 £	2020 £
Grants to institutions:		
Medical equipment	87,557	42,129
Furniture and other equipment	795	500
Patient and staff benefits	4,250	11,162
	<u>92,602</u>	<u>53,791</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

9 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Audit fees	-	3,000	3,000	-	3,462	3,462
Accountancy	-	1,000	1,000	-	1,000	1,000
	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,462</u>	<u>4,462</u>
Analysed between						
Charitable activities	-	4,000	4,000	-	4,462	4,462
	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,462</u>	<u>4,462</u>

Governance costs includes payments to the auditors of £3,000 (2020- £3,462) for audit fees and £1,000 (2020- £1,000) for accountancy fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed expenses (2020- one was reimbursed £596 printing and stationery expenses).

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

12 Transfers

There has been a transfer from restricted to unrestricted funds to correct the treatment of expenditure last year that should have been in restricted but was allocated to unrestricted.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

13 Tangible fixed assets	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
Cost						
At 1 October 2020	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2021	7,494	14,686	9,739	3,108	5,500	40,527
Depreciation and impairment						
At 1 October 2020	6,664	10,039	9,452	1,296	-	27,451
Depreciation charged in the year	208	1,162	95	181	-	1,646
At 30 September 2021	6,872	11,201	9,547	1,477	-	29,097
Carrying amount						
At 30 September 2021	622	3,485	192	1,631	5,500	11,430
At 30 September 2020	830	4,647	287	1,812	5,500	13,076

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

14	Stocks	2021	2020
		£	£
	Stocks	10,421	10,734
		<u> </u>	<u> </u>
15	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Other debtors	110,373	110,519
		<u> </u>	<u> </u>
16	Creditors: amounts falling due within one year	2021	2020
		£	£
	Trade creditors	42,577	26,240
	Accruals and deferred income	7,300	6,732
		<u> </u>	<u> </u>
		<u>49,877</u>	<u>32,972</u>

FRIENDS OF CHICHESTER HOSPITALS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2019		Movement in funds			Movement in funds			Balance at 30 September 2021		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 October 2020	Incoming resources	Resources expended	Transfers	£	£
Ward Funds	26,170	10,619	10,619	(26,614)	3,678	13,853	2,375	-	-	-	16,228
Diabetic and Eye Units	64,522	-	-	-	-	64,522	1,000	(25,043)	-	-	40,479
H Kidd	350	-	-	-	-	350	-	-	(350)	-	-
	<u>91,042</u>	<u>10,619</u>	<u>10,619</u>	<u>(26,614)</u>	<u>3,678</u>	<u>78,725</u>	<u>3,375</u>	<u>(25,043)</u>	<u>(350)</u>	<u>56,707</u>	<u>56,707</u>

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 30 September 2021 £
	Balance at 1 October 2019 £	Incoming resources £	Balance at 1 October 2020 £	Incoming resources £	
MRI Appeal	725,932	-	725,932	-	725,932
	<u>725,932</u>	<u>-</u>	<u>725,932</u>	<u>-</u>	<u>725,932</u>

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department.

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:						
Tangible assets	11,430	-	11,430	13,076	-	13,076
Current assets/ (liabilities)	1,211,302	56,707	1,268,009	1,162,691	78,725	1,241,416
	<u>1,222,732</u>	<u>56,707</u>	<u>1,279,439</u>	<u>1,175,767</u>	<u>78,725</u>	<u>1,254,492</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

FRIENDS OF CHICHESTER HOSPITALS

England & Wales - Charity number 225858

Accounts

Charity Registration No. 225858

FRIENDS OF CHICHESTER HOSPITALS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

FRIENDS OF CHICHESTER HOSPITALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Ramage
Mrs J Hepworth
J Rowden
Mrs A Hobson
Mrs C Hall
Mrs P Robertson
Mrs K Smee
Mrs J Stirland
Dr R Simpson
Mrs L Taylor
R Stephens
A Keeling (Appointed 14 April 2020)
J Brotherton (Appointed 14 April 2020)

Charity number

225858

Principal address

Friends Office
St Richard's Hospital
Spitalfields Lane
Chichester
West Sussex
PO19 6SE

Auditor

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

FRIENDS OF CHICHESTER HOSPITALS

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Balance sheet	11
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FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Friends of Chichester Hospitals is a Registered Charity formed in 1948.

Objectives and activities

Objectives and aims

The charity's objectives are to encourage the interest and support of the local community in Chichester's National Health Service Hospitals, then three - The Royal West Sussex, St Richard's and Graylingwell.

The Royal West Sussex and St Richard's were progressively merged in the 1980's and today, St Richard's Hospital at Chichester serves as the General and Accident and Emergency Hospital for the Western area of West Sussex with a resident population of over 210,000 people. The main core of St Richard's moved into a new hospital in December 1996. The Accident and Emergency department was extensively enlarged and modernised in 1999 and 2000.

Graylingwell Hospital (now known as The Chichester Centre) is mainly located on its original site in Chichester and serves the same population with the provision of Mental Health and Community Services. Graylingwell has recently moved into modern accommodation, but some older facilities such as Harold Kidd Unit continue to care for patients.

The Friends exist to provide funds to supplement or enhance the resources of both hospitals for the benefit of patients and staff. This is achieved by operating a profitable, efficient Hospital Shop and Ward Trolley Service which provides good "value for money" confectionery, toiletries, newspapers and magazines, groceries and snacks. Additional funds are raised from legacies, In Memoriam donations and through fêtes, film shows, dances, flag days, raffles and by a group of members who pay for life membership of £50 or an Annual Subscription of £10.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Significant activities

2019-2020 proved to be the most challenging and extraordinary year in the Friends' history. Across the world, the appearance and persistence of the pandemic Covid-19 has altered many aspects of life, including the activities of charities like ours, whose main activities involve providing services which normally have considerable direct contact with the public.

The year began on a high note, following the thrilling award earlier in the summer of The Queen's Award for Voluntary Service. The six months up until March 2020 saw a pleasing surge in business in our Shop and the much-loved Trolley service to St Richard's wards. We enjoyed successful fundraising activities before Christmas, with our annual Collection at The Cross in Chichester, and a super Christmas Raffle raising funds for a much-needed Infant Resuscitaire for A & E.

In the New Year, as news of a mystery virus began to appear regularly in bulletins, we began to consider how such an event might be managed, and made preparations for protecting our volunteers from infection. It became clear in early March that the trolley service could not continue, and soon after that it became necessary to close the Shop, for the protection of our volunteers.

With the Government's introduction of emergency restrictions on movement, and volunteer roles, the situation was kept under constant review, while the Trust focused on the immense challenge of managing the pandemic. The Friends immediately offered the Trust any support needed to provide equipment for intensive care. We also focused on making a patient's stay less frustrating and dull, as no visitors were permitted, and infection control restrictions prevented us from being in direct contact with patients.

The shop closure was to last for almost four months, until July 2020. During that time, the shop team focused on supporting our locked-down volunteers, maintaining regular contact with phone calls. They also worked to keep the shop itself in good shape, with deep cleaning, review of stock dates and general maintenance. The team, trustees Jac Hepworth and Tricia Robertson, and former trustee Sue Barge, with some dedicated assistants, worked tirelessly to ensure that the Friends' Shop would reopen in tiptop shape and with appropriate protection for the health of volunteers and customers. Huge thanks to them for their efforts – a real labour of love.

Before we could reopen, a full risk assessment and Covid-secure plan was carried out with the support of the Trust, for which we are very grateful. The shop layout was adjusted to enable Covid compliant routing and social distancing, plus screening of the till area and other measures, which remain in place today. We are grateful to Supersigns Ltd for their support and to the Trust for providing items required for infection control, such as hand sanitisers. The safety of our volunteers and customers remains paramount.

It has been saddening that some of our loyal and long-serving volunteers remain unable to return to the service they have loved, because of health issues. The duration of the pandemic and the consequent restrictions and precautions have had a significant impact on their freedom to volunteer and to fulfil their desire to help others. We remain in touch with them and hope for a "reunion" at some point in the future. It has been pleasing that several new volunteers have offered their services and have fitted in well to the team.

Shop income in the period since July 2020 was severely hit by low footfall, as few members of the public were able to come into the hospital for appointments or to visit patients, but staff have been supportive; they appreciate our service enormously, especially as stock remains high quality and varied, and they can be served in a timely way during their short breaks from duty.

Overall, this year saw the lowest income we have received from all sources but our finances remain sound for two reasons.

Firstly, the Trust's focus on managing Covid-19 has meant that capital purchases requiring charitable support were considerably curtailed, and the Friends received few requests. Happily, we have been able to fund all medical equipment requested by St Richard's Hospital, and therapeutic items for patients of the former Graylingwell hospital, who were severely affected by the isolation imposed by lockdown. For example, tablets for communication with relatives, music and reading material as well as craft supplies, helped patients to pass the time with less stress and distress. The Friends were pleased to support the Occupational Therapists in both hospitals to provide meaningful activities for patients. We were able to provide some distractions for St Richards patients via the Occupational Therapy team, through vouchers to buy newspapers, magazines and puzzle books etc to keep patients mentally stimulated.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Secondly, although we were unable to run any of our planned fundraising events, the Friends received unexpected and much appreciated support from local benefactors and supporters. Within days of the pandemic being recognised by the Government, we received an anonymous gift of £10,000 from a mystery donor. This was tremendously heartening, when the outlook for funding was bleak for all charities – and that donation was followed over the next few months by a range of thoughtful gifts and the proceeds of a variety of imaginative "Lockdown fundraisers". These included two young women who undertook sponsored head-shaves, a talented music student's "Lockdown concerts" in the open air from her parents' front garden, a photographer who took Lockdown portraits of people at their front door, and the Crate & Barrel "virtual quizzers" of Chichester, to mention just a few. The lockdown forced limited movement and interaction with others, but it certainly produced creative ways to spend time "virtually" or in a distanced manner, gain enjoyment and to support the community in other ways.

Well-deserved thanks must go to all our Trustees and volunteers, who have done so much during 2019-20, enabling our shop service to reopen, adapting to online meetings, and managing the administrative difficulties and delays which arose due to lockdown restrictions on normal working.

We are immensely grateful to everyone who has supported us through this difficult time and enabled us to enter the financial year 2020-2021 in sound economic shape. By the end of September 2020, there had been some relaxation of the restrictions in place from March – but there were further challenges ahead. That story has yet to be told - in our next Annual Report.

Achievements and performance

In the year to 30 September 2020 the Friends showed a surplus for the year of £137,058. This compares with a surplus for the previous year of £48,878.

This year the total incoming resources, after the costs of generating the funds, decreased to £199,989 compared to £274,624 last year. As with most charities there are always ups and downs in the sources of our income.

The increase in incoming resources is mainly due to a decrease in our legacy income and the impact of Covid on the Shop's trading results. However, this decrease in income was partly offset by an increase in the generous donations received by The Friends.

The Friends agreed to fund commitments this year of £53,791 compared with last year's commitments of £215,337. The Friends continue to make the hospital wards aware of the support available to them and have approved the majority of requests made by the wards in the year to 30 September 2020.

Fundraising activities

The shop continues to generate profits for the Friends, albeit at a lower level than in previous years. This year the amount of profit generated by the Shop decreased to £24,544 (down from £46,225 last year). The result for the year is a testament to the efforts made by the Shop volunteers in keeping the shop open whenever the Covid restrictions permitted.

As ever, the shop volunteers have worked very hard to make sure that both the shop and trolley continued to provide (when allowed) a highly valued service to both the patients and staff of St Richards Hospital. Without this effort by the volunteers the Friends would not be able to continue offering this service; so yet again we owe a big vote of thanks to all those who helped during the year.

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Financial review

Reserves policy

The trustees aim to meet the requests for support received from the Hospitals wherever possible. In years when the suitable requests received from the hospitals is lower than the income received by the Friends the surplus arising is carried forward to fund requests in future years.

A significant part of the Friends' income is derived from legacies, which can vary from year to year. In order to ensure that the Friends are able to support the Hospitals in a year in which the legacy income is low a designated reserve had been established. In prior years this designated reserve received 10% of the legacies received in the year; in 2017 a decision was made not to increase the amount held in this designated reserve and this decision continued in the year to 30 September 2020.

Total reserves at the Balance Sheet date are £1,254,492 (2019: £1,117,434) of which £1,175,767 (2019: £1,026,392) are unrestricted and £78,725 (2019: £91,042) are restricted.

Risk management

The trustees have considered whether there are any major risks that may adversely affect the continued operation of the Charity.

As the Charity has no employees or significant ongoing commitments and only agrees to fund requests from the hospitals when funds are available the Trustees consider there are no major risks that need to be addressed.

Future plans

The charity continues to meet the strong demand placed upon it by the Chichester Hospitals and it is reassuring to be able to report that the charity expects to continue to meet these demands.

Our hospital shop in Outpatients Entrance has provided an excellent service given the restrictions placed on the shop and volunteers as a result of the Covid pandemic. Its stock selection is customer-led, responding to ideas from staff and patients. The Ward trolley service has been put on hold but will resume once the Covid restrictions are fully lifted and the volunteers are once more allowed back onto the wards.. All profits are used to support Friends' funding of medical equipment.

Our continued existence and the ability to meet the demands placed upon us depends on fundraising projects, legacies and memorial donations and the support of numerous volunteers who operate the "Friends Shop" in St Richard's Hospital or help to run events. We are most grateful to these public-spirited individuals and organisations who continue to provide the support that this valuable community charity deserves.

The future plans are to continue with the good work that the charity undertakes in providing valuable services to patients and visitors and in funding vital medical equipment.

The Coronavirus pandemic has had an adverse impact on the fund raising activities of The Friends in the year 30 September 2020 and for the period to date. However, The Friends have sufficient reserves in order to continue offering support to the Chichester Hospitals.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Ramage

Mrs J Hepworth

J Rowden

Mrs A Hobson

Lady Haddacks

Mrs C Hall

Mrs P Robertson

(Resigned 2 December 2019)

FRIENDS OF CHICHESTER HOSPITALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Mrs K Smee

Mrs J Stirland

Dr R Simpson

Mrs J Haywood

(Resigned 28 June 2021)

Mrs L Taylor

R Stephens

A Keeling

(Appointed 14 April 2020)

J Brotherton

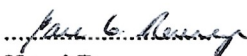
(Appointed 14 April 2020)

The current trustees all have experience and knowledge of the local area and charity sector. They have not undertaken any specific induction or training because their previous involvement with charities and their general business experience was believed to be sufficient to ensure a full understanding of their duties and responsibilities both generally and specifically as they apply to charities. They are made aware of any changes in charity law which may affect their responsibilities.

The Friends is managed and run entirely by volunteers. The registered office is at St Richard's Hospital, Spitalfield Lane, Chichester, PO19 6SE where most of the administrative work is carried out. A committee is elected at the Annual General Meeting and they act as Trustees of the Registered Charity. The Committee consists of a President, four Officers (Chairman, Vice Chairman, Hon. Secretary and Hon. Treasurer) and up to fifteen Committee members. The committee meets not less than eight times annually to receive requests from the staff of both hospitals for financial support for the purchase or enhancement of medical equipment, and the provision of patient and staff amenities, such as comfortable seating in waiting areas and Christmas gifts. In order to ensure that requests are prioritised so that the limited funds are deployed wisely and effectively, the management of each Hospital initially vets each request. However, small bids of up to £5,000 can be submitted directly to the "officers" by Hospital wards or departments. The Friends maintain close and friendly relations with the management, staff and patients of both Hospitals so that a sympathetic response can be made to all requests for support.

Future trustees will be given induction and training as appropriate to acquaint them with the charity and its method of operation. On appointment new trustees will be briefed on their legal obligations under charity law, the content of the governing document, the committee and decision making processes and the recent financial performance of the charity.

The trustees' report was approved by the Board of Trustees.



Mrs J Ramage

Trustee

Dated: 7th October 2021

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Opinion

We have audited the financial statements of Friends of Chichester Hospitals (the 'charity') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

FRIENDS OF CHICHESTER HOSPITALS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FRIENDS OF CHICHESTER HOSPITALS

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited

07/10/2021
.....

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

FRIENDS OF CHICHESTER HOSPITALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	160,641	8,592	169,233	207,724	898	208,622
Other trading activities	4	107,508	2,027	109,535	210,101	-	210,101
Investments	5	3,962	-	3,962	5,618	-	5,618
Total income		272,111	10,619	282,730	423,443	898	424,341
Expenditure on:							
Raising funds	6	82,741	-	82,741	149,717	-	149,717
Charitable activities	7	36,317	26,614	62,931	228,144	(2,398)	225,746
Total resources expended		119,058	26,614	145,672	377,861	(2,398)	375,463
Net incoming/ (outgoing) resources before transfers		153,053	(15,995)	137,058	45,582	3,296	48,878
Gross transfers between funds	12	(3,678)	3,678	-	26,250	(26,250)	-
Net income/(expenditure) for the year/ Net movement in funds		149,375	(12,317)	137,058	71,832	(22,954)	48,878
Fund balances at 1 October 2019		1,026,392	91,042	1,117,434	954,560	113,996	1,068,556
Fund balances at 30 September 2020		1,175,767	78,725	1,254,492	1,026,392	91,042	1,117,434

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF CHICHESTER HOSPITALS

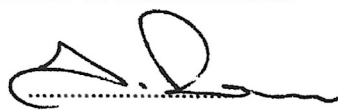
BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	13		13,076		15,245
Current assets					
Stocks	14	10,734		12,656	
Debtors	15	110,519		120,830	
Cash at bank and in hand		1,153,135		1,239,845	
		<u>1,274,388</u>		<u>1,373,331</u>	
Creditors: amounts falling due within one year	16	<u>(32,972)</u>		<u>(271,142)</u>	
Net current assets			1,241,416		1,102,189
Total assets less current liabilities			<u>1,254,492</u>		<u>1,117,434</u>
Income funds					
Restricted funds	17		78,725		91,042
Unrestricted funds					
Designated funds	18	725,932		725,932	
General unrestricted funds		449,835		300,460	
		<u>1,175,767</u>		<u>1,026,392</u>	
			<u>1,254,492</u>		<u>1,117,434</u>

The financial statements were approved by the Trustees on 7 October 2021


Mrs J Ramage
Trustee


J Rowden
Trustee

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

Charity information

Friends of Chichester Hospitals is a charity registered in England governed by its trust deed dated 1955 as amended on 1 June 2016. Its principal address is Friends Office, St Richard's Hospital, Spitalfields Lane, Chichester, West Sussex.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Lapsed bids - If an approved bid is not completed within 12 months of it being approved by the Committee, the bid is deemed to lapse. The Committee will, however, reconsider the position if a bid is represented by the hospitals.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freezers	25% on reducing balance
Shop fittings	25% on reducing balance and 10% on cost
Computers	33% on reducing balance
Trolleys	10% on reducing balance
Sculpture	None

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Memorial donations	7,211	-	7,211	5,624	550	6,174
Legacies receivable	45,009	-	45,009	182,770	-	182,770
Membership subscriptions and donations	108,421	8,592	117,013	19,330	348	19,678
	<u>160,641</u>	<u>8,592</u>	<u>169,233</u>	<u>207,724</u>	<u>898</u>	<u>208,622</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
Shop income	107,208	-	107,208	192,068
Fundraising and events	300	2,027	2,327	18,033
Other trading activities	<u>107,508</u>	<u>2,027</u>	<u>109,535</u>	<u>210,101</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	<u>3,962</u>	<u>5,618</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	77	3,874
<u>Trading costs</u>		
Opening stock	12,656	13,626
Purchases	75,060	138,849
Closing stock	(10,734)	(12,656)
Insurance	1,213	1,035
Postage and stationery	-	11
Telephone	406	455
Repairs and maintenance	1,157	360
Sundries	859	1,485
Service charges	20	20
Depreciation: Trolleys	201	224
Depreciation: Freezers	277	369
Depreciation: Shop fittings	1,549	2,065
Other trading activities	82,664	145,843
	<u>82,741</u>	<u>149,717</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

7 Charitable activities

	2020 £	2019 £
Depreciation of computers	142	212
Printing, postage and stationery	739	1,476
Sundry	2,343	2,242
Website expenses	360	2,130
Repairs and renewals	483	1,529
Legal and professional fees	611	-
	<u>4,678</u>	<u>7,589</u>
Grant funding of activities (see note 8)	53,791	215,337
Share of governance costs (see note 9)	4,462	2,820
	<u>62,931</u>	<u>225,746</u>
Analysis by fund		
Unrestricted funds	36,317	228,144
Restricted funds	26,614	(2,398)
	<u>62,931</u>	<u>225,746</u>

There is negative restricted funds expenditure in the comparative year due to old grant commitments being written off as the bids haven't been pursued by the people asking for the grants.

8 Grants payable

	2020 £	2019 £
Grants to institutions:		
Medical equipment	42,129	173,183
Furniture and other equipment	500	29,507
Patient and staff benefits	11,162	12,647
	<u>53,791</u>	<u>215,337</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Audit fees	-	3,462	3,462	-	2,050	2,050
Accountancy	-	1,000	1,000	-	770	770
	<u>-</u>	<u>4,462</u>	<u>4,462</u>	<u>-</u>	<u>2,820</u>	<u>2,820</u>
Analysed between						
Charitable activities	-	4,462	4,462	-	2,820	2,820
	<u>-</u>	<u>4,462</u>	<u>4,462</u>	<u>-</u>	<u>2,820</u>	<u>2,820</u>

Governance costs includes payments to the auditors of £3,462 (2019- £2,050) for audit fees and £1,000 (2019- £770) for accountancy fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £596 printing and stationery expenses (2019- one was reimbursed £136).

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-
	<u>-</u>	<u>-</u>

12 Transfers

There has been a transfer from unrestricted to restricted funds to correct the treatment of income last year that should have been in restricted but was allocated to unrestricted.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

13 Tangible fixed assets

	Freezers £	Shop fittings £	Computers £	Trolleys £	Sculpture £	Total £
Cost						
At 1 October 2019	7,494	14,686	9,739	3,108	5,500	40,527
At 30 September 2020	7,494	14,686	9,739	3,108	5,500	40,527
Depreciation and impairment						
At 1 October 2019	6,387	8,490	9,310	1,095	-	25,282
Depreciation charged in the year	277	1,549	142	201	-	2,169
At 30 September 2020	6,664	10,039	9,452	1,296	-	27,451
Carrying amount						
At 30 September 2020	830	4,647	287	1,812	5,500	13,076
At 30 September 2019	1,107	6,196	429	2,013	5,500	15,245

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

14	Stocks	2020	2019
		£	£
	Stocks	10,734	12,656
		<u> </u>	<u> </u>
15	Debtors	2020	2019
	Amounts falling due within one year:	£	£
	Other debtors	110,519	120,830
		<u> </u>	<u> </u>
16	Creditors: amounts falling due within one year	2020	2019
		£	£
	Other taxation	-	1,037
	Trade creditors	26,240	264,535
	Accruals and deferred income	6,732	5,570
		<u> </u>	<u> </u>
		<u>32,972</u>	<u>271,142</u>

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 October 2018	Incoming resources	Resources expended	Transfers	Balance at 1 October 2019	Incoming resources	Resources expended	Transfers	Balance at 30 September 2020
	£	£	£	£	£	£	£	£	£
Eye Appeal	26,201	-	49	(26,250)	-	-	-	-	-
Ward Funds	23,273	548	2,349	-	26,170	10,619	(26,614)	3,678	13,853
Diabetic and Eye Units	64,522	-	-	-	64,522	-	-	-	64,522
H Kidd	-	350	-	-	350	-	-	-	350
	<u>113,996</u>	<u>898</u>	<u>2,398</u>	<u>(26,250)</u>	<u>91,042</u>	<u>10,619</u>	<u>(26,614)</u>	<u>3,678</u>	<u>78,725</u>

Eye Appeal - A restricted fund for the purchase of equipment for the Ophthalmology Eye Clinic.

Ward Funds - A restricted fund for donations made to the Friends for specific wards within the Chichester hospitals.

Diabetic and Eye Units - A restricted fund for the purchase of equipment for the Diabetes Centre and the Eye Department.

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 October 2018	Transfers	Balance at 1 October 2019	Movement in funds	
				Incoming resources	Balance at 30 September 2020
	£	£	£	£	£
Legacy Reserve	347,584	(347,584)	-	-	-
Eye Appeal	116,159	(116,159)	-	-	-
Cancer Fund	13,736	(13,736)	-	-	-
MRI Appeal	-	725,932	725,932	-	725,932
	<u>477,479</u>	<u>248,453</u>	<u>725,932</u>	<u>-</u>	<u>725,932</u>

Legacy Reserve - A designated fund to be used to meet one off large requests from the hospitals for equipment or other capital expenditure.

Eye Appeal - A designated fund to provide for the final phase of the eye clinic equipment required to complete the Ophthalmology service within Chichester Hospital.

Cancer Fund - A designated fund to provide medical equipment of benefit to cancer patients.

MRI Appeal - A designated fund to support St Richard's Hospital's potential redevelopment of the Magnetic Resonance Imaging department.

19 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 September 2020 are represented by:						
Tangible assets	13,076	-	13,076	15,245	-	15,245
Current assets/ (liabilities)	1,162,691	78,725	1,241,416	1,011,147	91,042	1,102,189
	<u>1,175,767</u>	<u>78,725</u>	<u>1,254,492</u>	<u>1,026,392</u>	<u>91,042</u>	<u>1,117,434</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

FRIENDS OF CHICHESTER HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

21 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of FRC Ethical Standard 2016 - Provisions Available for Audits of Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.